

of agencies under subchapter I of chapter 57 of title 5, United States Code, paid or incurred by the taxpayer in connection with the performance of services by such taxpayer as a member of a reserve component of the Armed Forces of the United States for any period during which such individual is more than 100 miles away from home in connection with such services."

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to amounts paid or incurred in taxable years beginning after December 31, 2002.

SEC. 110. TAX RELIEF AND ASSISTANCE FOR FAMILIES OF SPACE SHUTTLE COLUMBIA HEROES.

(a) **INCOME TAX RELIEF.**—

(1) **IN GENERAL.**—Subsection (d) of section 692 (relating to income taxes of members of Armed Forces and victims of certain terrorist attacks on death) is amended by adding at the end the following new paragraph:

"(5) **RELIEF WITH RESPECT TO ASTRONAUTS.**—The provisions of this subsection shall apply to any astronaut whose death occurs in the line of duty, except that paragraph (3)(B) shall be applied by using the date of the death of the astronaut rather than September 11, 2001."

(2) **CONFORMING AMENDMENTS.**—

(A) Section 5(b)(1) is amended by inserting "astronauts," after "Forces".

(B) Section 6013(f)(2)(B) is amended by inserting "astronauts," after "Forces".

(3) **CLERICAL AMENDMENTS.**—

(A) The heading of section 692 is amended by inserting "ASTRONAUTS," after "FORCES".

(B) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 is amended by inserting "astronauts," after "Forces".

(4) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply with respect to any astronaut whose death occurs after December 31, 2002.

(b) **DEATH BENEFIT RELIEF.**—

(1) **IN GENERAL.**—Subsection (i) of section 101 (relating to certain death benefits) is amended by adding at the end the following new paragraph:

"(4) **RELIEF WITH RESPECT TO ASTRONAUTS.**—The provisions of this subsection shall apply to any astronaut whose death occurs in the line of duty."

(2) **CLERICAL AMENDMENT.**—The heading for subsection (i) of section 101 is amended by inserting "OR ASTRONAUTS" after "VICTIMS".

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to amounts paid after December 31, 2002, with respect to deaths occurring after such date.

(c) **ESTATE TAX RELIEF.**—

(1) **IN GENERAL.**—Section 2201(b) (defining qualified decedent) is amended by striking "and" at the end of paragraph (1)(B), by striking the period at the end of paragraph (2) and inserting "and", and by adding at the end the following new paragraph:

"(3) any astronaut whose death occurs in the line of duty."

(2) **CLERICAL AMENDMENTS.**—

(A) The heading of section 2201 is amended by inserting "DEATHS OF ASTRONAUTS," after "FORCES".

(B) The item relating to section 2201 in the table of sections for subchapter C of chapter 11 is amended by inserting "deaths of astronauts," after "Forces".

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to estates of decedents dying after December 31, 2002.

TITLE II—REVENUE PROVISION

SEC. 201. EXTENSION OF CUSTOMS USER FEES.

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19

U.S.C. 58c(j)(3)) is amended by striking "March 31, 2004" and inserting "March 1, 2005".

SA 2052. Mr. MCCONNELL (for Mr. McCain) proposed an amendment to the bill H.R. 3365, an act to amend title 10, United States Code, and the Internal Revenue Code of 1986 to increase the death gratuity payable with respect to deceased members of the Armed Forces and to exclude such gratuity from gross income, to provide additional tax relief for members of the Armed Forces and their families, and for other purposes; as follows:

Amend the title so as to read: "An Act to amend title 10, United States Code, and the Internal Revenue Code of 1986 to increase the death gratuity payable with respect to deceased members of the Armed Forces and to exclude such gratuity from gross income, to provide additional tax relief for members of the Armed Forces and their families, and for other purposes."

AUTHORITY FOR COMMITTEES TO MEET

SUBCOMMITTEE ON FINANCIAL MANAGEMENT,
THE BUDGET AND INTERNATIONAL SECURITY

Mr. BURNS. Mr. President, I ask unanimous consent that the Committee on Governmental Affairs Subcommittee on Financial Management, the Budget, and International Security be authorized to meet on Monday, November 3, at 10:30 a.m. for a hearing titled, "Mutual Funds: Trading Practices and Abuses that Harm Investors."

The PRESIDING OFFICER. Without objection, it is so ordered.

PRIVILEGES OF THE FLOOR

Mr. HARKIN. Mr. President, I ask unanimous consent that Dennis O'Connor of my staff be granted floor privileges for the duration of today's session.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. REED. Mr. President, I ask unanimous consent that Thomas Heibert, a fellow in my office, be granted the privileges of the floor for this debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

FOREIGN OPERATIONS, EXPORT FINANCING, AND RELATED AGENCIES APPROPRIATIONS ACT, 2004

On Thursday, October 30, 2003, the Senate passed H.R. 2800, as follows:

H.R. 2800

Resolved, That the bill from the House of Representatives (H.R. 2800) entitled "An Act making appropriations for foreign operations, export financing, and related programs for the fiscal year ending September 30, 2004, and for other purposes," do pass with the following amendment: Strike out all after the enacting clause and insert:

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2004, and for other purposes, namely:

TITLE I—EXPORT AND INVESTMENT ASSISTANCE

EXPORT-IMPORT BANK OF THE UNITED STATES
INSPECTOR GENERAL OF THE EXPORT-IMPORT BANK

For necessary expenses of the Office of Inspector General of the Export-Import Bank of the United States in carrying out the provisions of the Inspector General Act of 1978, as amended, \$1,000,000.

EXPORT-IMPORT BANK LOANS PROGRAM ACCOUNT

The Export-Import Bank of the United States is authorized to make such expenditures within the limits of funds and borrowing authority available to such corporation, and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by section 104 of the Government Corporation Control Act, as may be necessary in carrying out the program for the current fiscal year for such corporation: Provided, That none of the funds available during the current fiscal year may be used to make expenditures, contracts, or commitments for the export of nuclear equipment, fuel, or technology to any country, other than a nuclear-weapon state as defined in Article IX of the Treaty on the Non-Proliferation of Nuclear Weapons eligible to receive economic or military assistance under this Act, that has detonated a nuclear explosive after the date of the enactment of this Act: Provided further, That notwithstanding section 1(c) of Public Law 103-428, as amended, sections 1(a) and (b) of Public Law 103-428 shall remain in effect through October 1, 2004.

ADMINISTRATIVE EXPENSES

For administrative expenses to carry out the direct and guaranteed loan and insurance programs, including hire of passenger motor vehicles and services as authorized by 5 U.S.C. 3109, and not to exceed \$30,000 for official reception and representation expenses for members of the Board of Directors, \$74,395,000: Provided, That the Export-Import Bank may accept, and use, payment or services provided by transaction participants for legal, financial, or technical services in connection with any transaction for which an application for a loan, guarantee or insurance commitment has been made: Provided further, That, notwithstanding subsection (b) of section 117 of the Export Enhancement Act of 1992, subsection (a) thereof shall remain in effect until October 1, 2004.

OVERSEAS PRIVATE INVESTMENT CORPORATION

NONCREDIT ACCOUNT

The Overseas Private Investment Corporation is authorized to make, without regard to fiscal year limitations, as provided by 31 U.S.C. 9104, such expenditures and commitments within the limits of funds available to it and in accordance with law as may be necessary: Provided, That the amount available for administrative expenses to carry out the credit and insurance programs (including an amount for official reception and representation expenses which shall not exceed \$35,000) shall not exceed \$41,385,000: Provided further, That project-specific transaction costs, including direct and indirect costs incurred in claims settlements, and other direct costs associated with services provided to specific investors or potential investors pursuant to section 234 of the Foreign Assistance Act of 1961, shall not be considered administrative expenses for the purposes of this heading.

PROGRAM ACCOUNT

For the cost of direct and guaranteed loans, \$24,000,000, as authorized by section 234 of the Foreign Assistance Act of 1961, to be derived by transfer from the Overseas Private Investment Corporation Non-Credit Account: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such sums shall be available for direct loan obligations and loan guaranty commitments incurred or made during fiscal years